

# MEMORANDUM

**STATE OF ALASKA**  
**Office of the Governor**  
**Office of Management and Budget**  
P.O. Box 110020  
Juneau, AK 99811-0020  
(907) 465-4660, fax 465-3640

**To:** All Departments  
Administrative Service Directors  
Legislative Liaisons

**Date:** August 21, 2013

**From:** Karen J. Rehfeld, Director   
Office of Management and Budget

**Subject:** 2014 Legislative Session  
Fiscal Notes

Heather Brakes, Legislative Director  
Office of the Governor 

To begin, we would like to thank all of you for your hard work, long hours and commitment last session. Overall, we had a very good first session, and this would not have been possible without your dedication.

Though it is still summer in Alaska, work has already begun for preparing the Governor's FY 2015 budget. As we begin preparation for the start of the session, we would like to provide you with information on the process for updating existing fiscal notes and drafting new fiscal notes. **NOTE: All fiscal notes need to be updated and submitted to the Governor's Legislative Office (GLO) by October 15<sup>th</sup>.**

Alaska Statute 24.08.035 (Attachment 1) provides that **before** a bill or resolution, except an appropriation bill, is reported from the committee of first referral, a fiscal note **must** be attached. The fiscal note process is used to provide the Legislature, the Governor's Legislative Office (GLO), and Office of Management & Budget (OMB) with timely and objective data regarding the long term fiscal impact of proposed legislation. A fiscal note may also serve as a request for a budget increment. As such, it is subject to legislative review and modification.

Your primary fiscal note contact in the GLO will be Paulyn Swanson, and your OMB Legislative Liaison will be Arnold Liebelt, Senior Policy Analyst.

## New this Session

In general, the process for fiscal notes will be the same as last session. However, being that we are entering the second session of the 28<sup>th</sup> Legislature, all fiscal notes that are still in committee need to be updated. There are several reasons for this.

- All notes need to be updated using the 2014 Legislative Session Fiscal Note Template (attached) to accurately reflect FY2015 and out year costs. **When updating an existing note, the date that is included in the "Identifier" line of the note should be 01-21-14. This will imply that this note was updated for the second session. The "Date/Time" and "Date" fields at the bottom of the fiscal note should be the actual dates the note was prepared and approved.**
- It is critical for departments to review the legislation and the existing fiscal note to assure accuracy. If the note is no longer accurate, or errors were detected while reviewing the note, then this is an opportunity to make these corrections.
- All zero notes need to be updated as well. Legislation that passed last session may impact other bills, including bills with a zero fiscal note that are still in committee, and thus may force a change to the fiscal note.

## Governor's Bills

As was the case last year for proposed legislation submitted at the request of the Governor, departments are required to complete a fiscal note accompanied by a bill analysis. Fiscal notes and analyses should be submitted to the GLO by the due date on your legislative green sheet reviews before final approval of the draft legislation. **Draft legislation will not be finalized for introduction until appropriate fiscal information is submitted to the legislative office and reviewed and approved by OMB.**

## Fiscal Note Policy

The 2<sup>nd</sup> Session of the 28<sup>th</sup> Legislature will run from January 21 to April 20. For bills other than those introduced by the Governor, the statutory deadline for completion of fiscal notes is **three days from the date the note is requested**. While we recognize that it can be difficult to complete fiscal notes on complex legislation within this time, it is essential that every effort is made to meet the deadline. Department legislative liaisons are responsible for monitoring upcoming hearing schedules, and for working with committee aides in advance to get a head start on the process. For particularly complex bills that are likely to receive a hearing, work should start on fiscal notes as soon as the bills are prefiled or introduced.

When departments prepare fiscal notes, it is expected that there be a process in place that assures accuracy and internal alignment of the note. This would include review by those understanding the impacts of the proposed legislation, and those that understand the bill's overall fiscal impact on the department. **Administrative Services Directors are expected to**

**be part of this internal review** since they have the greatest knowledge of the department's overall budget, particularly the technical aspects of budget structures and fund codes. Most fiscal notes will be one of the following:

1. Zero impact or fiscal impact limited to only one department (most common);
2. Multiple department impact; or
3. Statewide impact.

With the exception of legislation that would have a statewide impact, departments will submit fiscal notes directly to the Governor's Legislative Office. It is understood that there will be exceptions, and some fiscal notes will not fit any one scenarios. These will be handled individually with the GLO providing guidance. It is important to note that regardless of the fiscal impact, **OMB will be copied on every fiscal note that moves from the department to the Governor's Legislative Office.**

**The Governor's Legislative Office needs to receive fiscal notes 24 hours in advance of the requester's due date to allow time for review and distribution of the note to the committee. Keep in mind that a fiscal note should be delivered to the committee requesting it within three days of the request.** For meetings that are scheduled for Monday, fiscal notes must be submitted by 4:30 PM on the previous Friday. For meetings scheduled for Tuesday and later, fiscal notes must be submitted by 12:00 noon on the previous Saturday. The Governor's Legislative Office is responsible for the distribution of departments' fiscal notes to the Legislature.

### **Fiscal Notes for Committee Substitutes**

Per AS 24.08.035, revised fiscal notes need to be prepared for Committee Substitute (CS) bills when the CS is reported out of a committee **only if there is a change in the fiscal impact of the bill.** It is the responsibility of each department legislative liaison to monitor committee activities and BASIS to determine when a revised fiscal note is required. The GLO can assist where possible.

As a general rule, departments are not expected to prepare revised fiscal notes for draft committee substitutes prior to adoption by the committee. Changes in the fiscal impact of work drafts can usually be communicated to committees verbally through department testimony. If any questions arise regarding the need for a revised fiscal note in a particular instance, you will first need to discuss the situation with the GLO.

### **Indeterminate Fiscal Notes**

For some legislation, it is not possible to accurately determine the specific impact that the legislation will have on a department's budget. In this case, an indeterminate fiscal note should be prepared. **Indeterminate fiscal notes are the exception.** If assumptions are needed in order to quantify the fiscal impact, then you can contact either the GLO or the sponsor of the bill for this information. Be sure to document assumptions in the analysis

portion of the fiscal note. It is important to understand that an indeterminate fiscal note results in a zero appropriation. See Attachment 2 (Detailed Fiscal Note Instructions) for how to enter an indeterminate fiscal note.

## **Legislative Finance Fiscal Note System**

**Departments will continue to transmit fiscal notes to the GLO in both PDF and Excel format. The OMB Legislative Liaison must be copied on all fiscal notes.** Once the GLO uploads the fiscal note into the Legislative Fiscal Note system, it immediately becomes public information.

The DLF system is a tool to assist Legislative Finance, OMB and agencies in tracking fiscal notes and budget impacts throughout the legislative process. Department legislative liaisons can use the system to monitor the status of their fiscal notes. Unlike BASIS - which tracks legislation, the fiscal note system is strictly limited to the tracking of fiscal notes (cost impacts of legislation). The fiscal note system can be found on the *Division of Legislative Finance Website* - <http://www.legfin.state.ak.us/>.

When providing testimony in committees, department representatives will be expected to refer to the fiscal note that is transmitted from the GLO, or printing the note from the fiscal note system, **and not the note that they submitted**. This will ensure consistency and version control.

It is critical that all department staff understand the policy, follow the process, and be prepared. If you have any further questions, please contact your OMB budget analyst, or the Governor's Legislative Office at 465-4021. Thank you.

### **Attachments:**

Attachment 1: AS 24.08.035 Fiscal Notes on Bills

Attachment 2: Detailed Fiscal Note Instructions

Attachment 3: 2014 Fiscal Note Template

Cc: OMB Budget Analysts  
OMB Policy Analysts

*Attachment 1*  
*AS 24.08.035 – Fiscal Notes on Bills*

(a) Before a bill or resolution, except an appropriation bill, is reported from the committee of first referral, there shall be attached to the bill a fiscal note containing an estimate of the amount of the appropriation increase or decrease that would result from enactment of the bill for the current fiscal year and five succeeding fiscal years or, if the bill has no fiscal impact, a statement to that effect shall be attached. The fiscal note or statement shall be prepared in conformity with the requirements of this section by the department or departments affected and may be reviewed by the office of management and budget. The fiscal note or statement shall be delivered to the committee requesting it within three days of the request. If the bill is presented by the governor for introduction in accordance with AS 24.08.060 (b) and the uniform rules of the legislature, the fiscal note or statement shall be attached to the bill before the bill is introduced. An amendment or a substitute bill proposed by a committee of referral that changes the fiscal impact of a bill shall be explained in a revised fiscal note or statement attached to the bill.

(b) In addition to the fiscal note required by this section, the sponsor of a bill or resolution may prepare a fiscal note in conformity with the requirements of this section and submit it to the committee of first referral or the finance committee. A committee may prepare an additional fiscal note in conformity with the requirements of this section.

(c) A fiscal note for a bill or resolution must contain the following information:

- (1) the fiscal impact on existing programs;
- (2) the fiscal impact of new programs or activities;
- (3) a line item detail of the fiscal impact;
- (4) the source of funds expected to be utilized by general fund source, federal fund source, or other identified source;
- (5) the number of new positions that may be required, identified as full-time, part-time, or temporary;
- (6) an analysis of how the figures in the fiscal note were derived;
- (7) additional information necessary to explain the fiscal note;
- (8) a fiscal impact projection for the current fiscal year and for the succeeding five fiscal years; and
- (9) formal information consisting of
  - (A) the bill or resolution number,
  - (B) the name of the prime sponsors,

*Attachment 1*  
*AS 24.08.035 – Fiscal Notes on Bills*

- (C) the date the fiscal note was prepared,
- (D) the name of the committee requesting the fiscal note,
- (E) the name and phone number of the person who prepared the fiscal note, and
- (F) the budget request unit, program, or subprogram affected.

(d) The original of a fiscal note shall be submitted to the Division of Legislative Finance and copies shall be sent to the prime sponsor, the committee requesting the fiscal note, and the office of management and budget.

(e) *[Repealed, Sec. 2 ch 64 SLA 1992].*

(f) In addition to the other requirements of this section, if a bill directs an agency in the executive branch of state government to adopt, amend, or repeal a regulation or will result in an agency's adopting, amending, or repealing a regulation, the department affected shall include in the fiscal note for the bill a specific time by which the agency shall adopt, amend, or repeal the regulation. If the agency is not able to meet the deadline set in the fiscal note, the agency shall

(1) set a new deadline; and

(2) report to the Administrative Regulation Review Committee the new deadline and the reasons for being unable to meet the deadline set in the fiscal note.

(g) In (f) of this section, "agency" includes the Alaska Housing Finance Corporation, the Alaska Industrial Development and Export Authority, the Alaska Energy Authority, the Alaska Public Offices Commission, and the Alaska Oil and Gas Conservation Commission, but does not include other boards or commissions.

*Attachment 2*  
*Detailed Fiscal Note Instructions*

These instructions were developed by the Governors Legislative Office (GLO) and OMB and were updated for the 2014 legislative session. They should be disseminated to all agency staff that are involved in the preparation of fiscal notes. If you have any questions, please contact your OMB budget analyst, or the Governor's Legislative Office.

## **General Information**

- Be sure to use the updated 2014 legislative session fiscal note forms. **Do not alter the fiscal note forms.** We recommend purging last year's form so as not to confuse it with this year's updated form.
- Fill in only the shaded areas.
- Do not lock the fiscal note documents. The Clerks need to add information to the forms when they receive them (fiscal note number, etc.)

## **Items worth Noting**

- The first 3 fund sources are locked and cannot be changed (Federal Receipts, GF Match, and GF). The next 3 fund sources require the preparer to enter the *Fund Source Code* only, and the *Fund Source Title* will automatically populate. A list of fund sources can be seen on a separate tab on the electronic version of the fiscal note.
- If the *Operating Expenditures* and the *Fund Sources* do not balance, an error message will occur. Notes will not be accepted with this error.
- Cells are protected. Preparer can only enter information into the shaded cells.

## **Fiscal Note Details**

The following section provides line-by-line guidance for filling out the fiscal note form. The numbers in the left column refer to the numbered entries on the attached Excel sample key-copy fiscal note form located on page 16.

1. **Bill Version** - Only the bill number or the CS for the bill needs to be entered here, such as SB 57 or CSSB 57. Do not enter the version number as referenced on the bill. The Governor's Legislative Office will enter the version.
2. **Identifier** - Enter the file name for the fiscal note PDF file. See Naming Conventions on page 13.
3. **Title** - Provide the short title for the legislation.

*Attachment 2*  
*Detailed Fiscal Note Instructions*

4. **Sponsor** - Committee or legislator sponsoring the legislation. **Remember that for the Governor's bills, the sponsor is the Rules Committee "Rules by Request of the Governor."** This is the most common error on fiscal notes for the Governor's bills.
5. **Requester** - The requester is usually the committee scheduled to hear the bill. **For the Governor's bills, the requester is "Governor" for the first fiscal note - before the bill is assigned a bill number.**
6. **Department/Appropriation/Allocation** - These spaces should be filled in appropriately. Example: Office of the Governor/Commissions/Special Offices/Human Rights Commission.
7. **Component Number** - Agencies are required to fill in this information for all fiscal notes. If a bill affects more than one component, then a separate fiscal note needs to be prepared for each component. For department-wide fiscal notes, use the Commissioner's Office component number.

A new tab has been added to the electronic version of the Fiscal Note called: OMB Component Lookup. This hyperlink will take you to the Legislative Finance site for list of component numbers, or the ability to lookup a component number. **Incorrect component numbers are a common mistake. Please double check the component number before submission.**

#### **Expenditures/Revenue**

8. **Operating Expenditures** - The fiscal note form includes two columns for FY 2015: "Appropriation Requested" and "Included in Governor's FY15 Request." The first column should show the appropriation required for FY15. The second column should show zero funding unless funding specifically for this legislation, or comparable legislation, has been included in the Governor's budget. **If the bill becomes law, then it is the amounts in these columns that can become operating increments or appropriations.**

The section marked "Out-Year Cost Estimates" is your agency's best estimated cost for this legislation in future years. Do not adjust the out years for inflation.

Operating Expenditures means the added/deleted cost of the proposed addition or change and should not include the current level of program expenditures. If state expenditures will be reduced by the proposed legislation, the amount should be shown in parentheses. All expenditures should be expressed in thousands of dollars rounded to the nearest hundred (e.g., \$7,757 = \$7.8). If there are no expenditures for the indicated years, enter a zero. Remember that your expenditures need to be carried



Attachment 2  
Detailed Fiscal Note Instructions

through FY2020. The amounts shown for a given fiscal year should reflect the actual cost or savings of that particular year, relative to the status quo.

The Administration's policy is to develop fiscal notes without taking into account inflation, because most state programs do not receive automatic increases in funding for inflation. If you are preparing a fiscal note for a program that is dependent upon inflation rate (e.g., formula programs) please use the following:

	<u>* Statewide Population</u>	<u>% Change</u>	<u>**Inflation %</u>
FY 2015	759,244	1.20	2.50
FY 2016	768,149	1.17	2.50
FY 2017	776,982	1.15	2.50
FY 2018	785,696	1.12	2.50
FY 2019	794,294	1.09	2.50
FY 2020	802,762	1.07	2.50

\* Dept. of Labor, Alaska Population Projections 2010 - 2035 (Baseline)

\*\* Alaska Permanent Fund as reported by Callan Associates.

For indeterminate fiscal notes, place three asterisks (\*\*\*) in each year of the "Personal Services" line only, and this will automatically populate the "Total Operating" and the fund source "Total" lines with \*\*\*. In the analysis section, include a brief statement similar to: "The fiscal impact of this legislation cannot be accurately determined at this time", along with additional explanation if appropriate. **Keep in mind that by stating the impact is indeterminate, the legislation will result in no additional increment or appropriation if passed.** Indeterminate fiscal notes should be the exception.

9. **Fund Source** - Use this section to show the funding source for any increase or decrease in expenditures. **If other funds, please specify fund source name and code using ABS fund source codes.** If a fund source change results from the legislation, enter the negative amount in the current funding source space and a positive amount in the proposed funding source space. If both fund sources fall into the 'Other Fund' source, it will be a net zero. In this case, remember to asterisk the zero and make a note in the comments as to the fund sources involved.

A list of fund sources is provided in the electronic fiscal note template on the sheet titled "Fund Code by Name", or "Fund Code by Number." Enter the fund code number only and the Fund Source Title will automatically populate.

If a new fund source is needed that is not included in the fund source list, you will need to notify Pauly Swanson at the GLO and Kelly O'Sullivan at OMB. Kelly will need to know to ensure that OMB can track the legislation and create the new fund

*Attachment 2*  
*Detailed Fiscal Note Instructions*

source if the legislation is enacted. The GLO will work with Legislative Finance to create the new fund code in the system so that the fiscal note can be uploaded.

10. **Positions** - List number of new or reduced full-time, part-time, or temporary positions that are related to implementation of the legislation. Positions should be shown in the out years as well if applicable. **Position must be shown as whole numbers regardless if they are FT, PT, or Temporary.**
11. **Changes in Revenues** - Increase or decrease in revenues as a result of the legislation should be identified. Explanation should be provided in the analysis section as well as the name of the fund source that would be impacted.
12. **Estimated SUPPLEMENTAL (current year cost)** - Use this space (located just below the *Changes in Revenue*) when the proposed legislation will impact current year (FY2014) spending.
13. **Capital Expenditures** - This section is for legislation that requires a capital appropriation. The full amount needed for the capital appropriation should be shown here. If the capital will be phased over several years, then this should be discussed in the *Analysis Section*. If no capital appropriation is needed, then enter zero. Fiscal notes with capital expenditures should be monitored closely in the legislative process to be sure the necessary capital is included in the capital budget if the legislation becomes law.
14. **Associated Regulations** - Answer Yes or No on whether or not regulations will be needed, or a change to existing regulations will be needed, as a result of the legislation. If yes, you will need to include the date by which new or revised regulations will be in place.
15. **Differences from Previous Version** - Briefly summarize the reasons for changes in the fiscal note from the previous version. If this is the first version of the fiscal note, then state: "Not applicable, initial version" in this area. If the note is being updated for the upcoming session, then state: "Updated for 2<sup>nd</sup> session to accurately reflect FY2015 and out year costs", along with additional information if the note has changed.
16. **Prepared By** - The name of the person who prepared the fiscal note, as well as the division and phone number of the preparer. The preparer should be able to answer questions regarding the fiscal note.

Date and time for revised notes is important. If a revised fiscal note is prepared, the date of the revision should be used as the "prepared by" date. [Note: The preparer's name and date prepared will appear in BASIS with the fiscal information.] The

*Attachment 2*  
*Detailed Fiscal Note Instructions*

Date/Time is formatted and cannot be changed. Be sure to enter as xx/xx/xxxx. The time defaults to 12:00 AM. Be sure to enter correct time.

With the electronic distribution of fiscal notes, the preparer's signature is not required.

17. **Approved by the Commissioner** - With the electronic distribution procedure, the commissioner or designee does not need to physically sign the fiscal note. **However, the commissioner or a designee must still approve the fiscal note.** The commissioner's or designee's name should be left blank until the fiscal note is approved. When approved, the commissioner's or designee's name should be entered here (typed into the Excel fiscal note document) to indicate that the note has been approved.
18. **Analysis** - The analysis should be concise and generally limited to one additional page, if possible. Only information that is needed to explain or justify the expenditure or revenue change should be included. **Note: This is not a position paper. Fiscal notes are not used to convey the Administration's support or opposition on a bill.** Fiscal notes become part of the permanent record and are a reflection on your department. As such, they need to be written professionally, accurately, and be factual. Fiscal notes with errors will be returned to the department for corrections.

Other types of information or more detailed fiscal information should be presented in a separate attachment. Keep page numbering consistent. First page of the fiscal note is always page 1 and continues from there. Your analysis should cover the following areas, as required:

**Assumptions** - Identify the specific assumptions upon which the expenditures detail is based.

**Program Summary** - Present a concise narrative summary of the operational program to be funded by the expenditure. Minimum informational requirements include:

- a. **Positions** - List any new positions required according to job classification title. Include basic position information (i.e., salary, benefits, etc.). Use the FY 2014 personal services data for Governor's legislative proposals until the FY 2015 data becomes available. Justification for the position should include a brief job description. When discussing positions, allow for flexibility if unsure as to where the position(s) will be located (i.e. Anchorage vs. Juneau).
- b. **Other Expenditures** - Identify and justify major expenditure items.
- c. **Funding** - Furnish the basis of any estimate for federal or other funds or a change in revenue.

*Attachment 2*  
*Detailed Fiscal Note Instructions*

- d. **Section Cost Analysis** - The fiscal detail for a lengthy bill may be the sum of costs for various sections of the bill. If so, the analysis should allocate total cost among the various sections of the bill.

**Performance Measures** - If the legislation will have an impact on the department's performance measures, strategies, or end results, explain what the impact will be.

**Computations** - If a formula method is used in determining the data shown in the expenditures section, show your computations in sequence. Clearly identify the elements and mathematical processes that are used in each step.

**Economic Impact** - Some program changes may have little effect on the State budget, but may significantly impact the State's economy. Department comments on projected economic impact should be included as part of the analysis.

**Attachments** - Additional information that should be considered during discussion of the proposed legislation may be attached to the fiscal note. **Attachments need to be transmitted as PDF files at the same time the note is transmitted to the Governor's Legislative Office.** Some examples of attachments include:

- a. Department comments regarding the legislation itself - suggested revisions, effect upon existing or proposed programs, and alternative legislation, etc. **Comments should be limited to technical information and should not be used to express the Administration's position.**
- b. Pertinent department memoranda relating to the subject area of the legislation.
- c. Charts or graphs.
- d. Pertinent articles from newspapers, magazines, and professional publications, etc.

**Distribution**

After the fiscal note has been approved, the Excel fiscal note document needs to be converted into Adobe Acrobat PDF format. This is a simple one-button operation that can be done from within the Excel program when Adobe Acrobat is installed.

To reduce the chances of Acrobat conversion problems, do not modify the Excel fiscal note forms provided by OMB.

*Attachment 2*  
*Detailed Fiscal Note Instructions*

**Naming Conventions**

Use the following formats for naming your PDF fiscal note files:

1. Before a bill number has been assigned:  
Law Log Number-Department-Component-Date  
Example: 0009-EED-ESS-11-15-13
2. After a bill number has been assigned:  
  
(Note: Three digits in the label for the number are required)  
  
Example for a bill with a number lower than "100," HB 21:  
HB021-EED-QS-1-20-14  
  
Example for a bill with a number of "100" or greater, HB 125:  
HB125-EED-SSS-1-20-14
3. Committee Substitutes:  
HB125CS(HSS)-EED-SSS-1-20-14  
  
SB219HCSCS(HSS)-DOA-PD-1-20-14

All **existing** notes need to be updated using the 2014 Legislative Session Fiscal Note Template (attached) to accurately reflect FY2015 and out year costs. **When updating an existing note, the date that is included in the "Identifier" line of the note should be 01-20-14.** This will imply that this note was updated for the second session. The "Date/Time" and "Date" fields at the bottom of the fiscal note should be the actual dates the note was prepared and approved.

After converting a fiscal note to PDF format, the fiscal note documents (Excel and PDF) will be emailed as an attachment to the following designated staff in the Governor's Legislative Office and Office of Management and Budget:

Deputy Legislative Director: [Paulyn.Swanson@Alaska.gov](mailto:Paulyn.Swanson@Alaska.gov)  
OMB Legislative Liaison: [Arnold.Liebelt@alaska.gov](mailto:Arnold.Liebelt@alaska.gov)  
GLO Legislative Liaison: Currently vacant

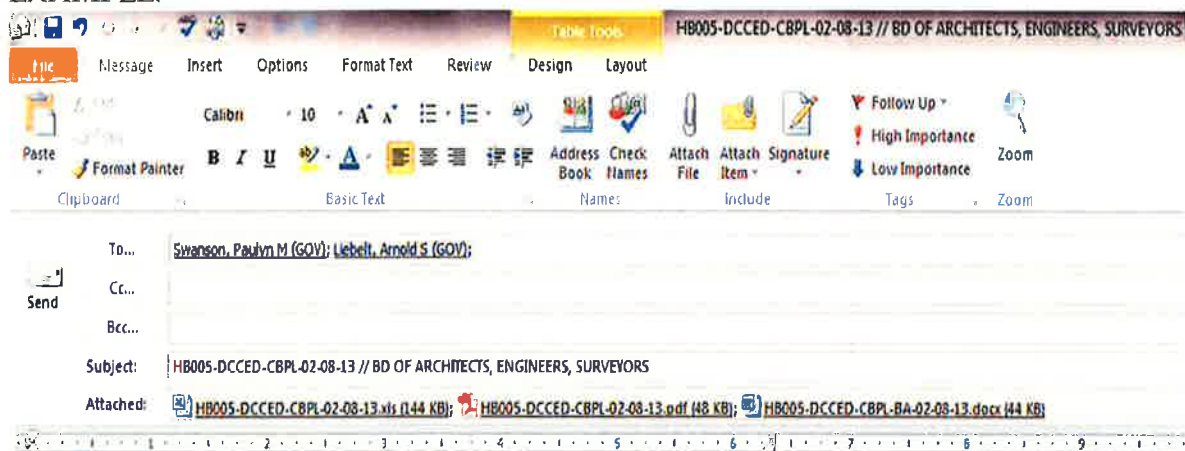
When transmitting the fiscal note, the **Subject Line** of the email must be filled out by using the name of the PDF file as described above and the short title of the bill (ex. **HB005-DCCED-CBPL-01-20-14/Board of Architects, Engineers, Surveyors**). In the body of the email, include the following information:

- (1) Legislative bill sponsor,
- (2) Requesting legislative committee,
- (3) Committee hearing date and time.

*Attachment 2*  
*Detailed Fiscal Note Instructions*

Note: Copying and pasting the upper portion of the bill page on BASIS into the body of your email is the quickest and best way to provide this information.

**EXAMPLE:**



**BILL:** HB 5

**BILL VERSION:** |

**CURRENT STATUS:** (H) L&C

THEN FIN

**SPONSOR(s):** REPRESENTATIVE(S) THOMPSON, P.Wilson, Kerttula

**HEARING:** (H) L&C Feb 11 3:15 PM BARNES 124 TELECONFERENCE

**TITLE:** "An Act relating to the Board of Registration for Architects, Engineers, and Land Surveyors and to the Department of Commerce, Community, and Economic Development."

**SHORT TITLE:** BD OF ARCHITECTS, ENGINEERS, SURVEYORS

**STATUS DATE:** 01/16/13

**Arnold Liebelt**

Policy Analyst, Office of Management & Budget  
Office of Governor Sean Parnell

PO Box 110020

Juneau, Alaska 99811-0020

(Ph) 907.465.4676

(Cell) 907.321.3505

After approving the fiscal note, the GLO will distribute the note (or notification of the note), to the bill sponsor, requesting committee, Division of Legislative Finance, and OMB Legislative Liaison. **This is the version of the bill that should be used by departments when testifying in committees.** The department is still responsible for forwarding the final version of the fiscal notes to other agencies that will be affected by the bill.

## Attachment 3 - Fiscal Note with Key

STATE OF ALASKA  
2014 LEGISLATIVE SESSION

Bill Version

1

Fiscal Note Number

() Publish Date

Identifier (file name)

2

Title

3

Sponsor

Requester

4 &amp; 5

Dept. Affected

6

Appropriation

Allocation

OMB Component Number

7

**Expenditures/Revenues**

(Thousands of Dollars)

Note: Amounts do not include inflation unless otherwise noted below.

	FY15 Appropriation Requested	Included in Governor's FY15 Request	Out-Year Cost Estimates				
OPERATING EXPENDITURES	FY15	FY15	FY16	FY17	FY18	FY19	FY20
Personal Services							
Travel							
Services							
Commodities							
Capital Outlay							
Grants, Benefits							
Miscellaneous							
<b>TOTAL OPERATING</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

**FUND SOURCE**

(Thousands of Dollars)

1002	Federal Receipts						
1003	GF Match						
1004	GF						
1005	GF/Prgm (DGF)						
1007	I/A Rcpts (Other)						
1156	Rcpt Svcs (DGF)						
<b>TOTAL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

**POSITIONS**

Full-time

Part-time

Temporary

10

**CHANGE IN REVENUES**

11

12

**Estimated SUPPLEMENTAL (FY14) operating costs**

(discuss reasons and fund source(s) in analysis section)

(separate supplemental appropriation required)

13

**Estimated CAPITAL (FY15) costs**

(discuss reasons and fund source(s) in analysis section)

(separate capital appropriation required)

**ASSOCIATED REGULATIONS**

Does the bill direct, or will the bill result in, regulation changes adopted by your agency?

If yes, by what date are the regulations to be adopted, amended, or repealed?

14

Discuss details in analysis section.

**Why this fiscal note differs from previous version (if initial version, please note as such)**

15

Prepared by

Division

16

Approved by

17

Phone

Date/Time

Date

**FISCAL NOTE ANALYSIS**

**STATE OF ALASKA  
2014 LEGISLATIVE SESSION**

**BILL NO. 0** \_\_\_\_\_

**Analysis**

**18**